

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Mester  
DOCKET NO.: 03-26396.001-R-1  
PARCEL NO.: 10-26-314-006-0000

The parties of record before the Property Tax Appeal Board are Michael Mester, the appellant, by attorney Rusty A. Payton of Chicago, and the Cook County Board of Review.

The subject property consists of a 37-year-old, two-story, single-family dwelling of frame and masonry construction containing 1,600 square feet of living area and located in Niles Township, Cook County. Features of the home include one and one-half bathrooms, a full-finished basement, air-conditioning and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables and a location map. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,373 to 1,766 square feet of living area and range in age from 48 to 62 years. The comparables contain one and one-half or two full bathrooms. Three comparables contain a finished or unfinished basement, two comparables have air-conditioning as well as a fireplace and three comparables contain a one-car or two-car garage. The improvement assessments range from \$9.44 to \$9.47 per square foot of living area. Based on this evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 4,400
IMPR.:	\$ 17,600
TOTAL:	\$ 22,000

Subject only to the State multiplier as applicable.

PTAB/rfd5258

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,887. The subject's improvement assessment is \$19,487 or \$12.18 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,123 to 1,313 square feet of living area and range in age from 48 to 52 years. The comparables contain one full bathroom and a finished or unfinished basement. Three comparables contain air-conditioning as well as a fireplace and three comparables have a one-car or two-car garage. The improvement assessments range from \$12.28 to \$13.18 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction is warranted.

The Board finds the appellant's four comparables to be the most similar properties to the subject in the record. They have improvement assessments ranging from \$9.44 to \$9.47 per square foot of living area. The subject's per square foot improvement assessment of \$12.18 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables to be somewhat inferior to the subject in age and amenities. After considering adjustments for amenities and age, as well as other differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record. The board of review's comparables are accorded less weight because they differ from the subject in improvement size, type of construction and/or design.

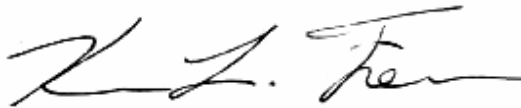
On the basis of the evidence submitted by the parties, the Board finds the evidence has demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the Board

finds a reduction in the subject's improvement assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.